

Clemson University

Report on Supplementary Information

For the year ended June 30, 2018



Independent Auditor's Report on Supplementary Information

Members of the Board of Trustees
Clemson University
Clemson, South Carolina

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of Clemson University (the University), a component unit of the State of South Carolina, as of and for the year ended June 30, 2018, and have issued our report thereon, dated September 28, 2018, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. Our report includes a reference to other auditors.

The supplementary information included in the accompanying Schedule of Municipal Court Fines, Assessments, and Remittances and Schedule of Victim Services, Activities, Funds Allocated, Expended and Carried Forward for the year ended June 30, 2018 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information included in the accompanying Schedule of Municipal Court Fines, Assessments, and Remittances and Schedule of Victim Services, Activities, Funds Allocated, Expended and Carried Forward is fairly stated, in all material respects, in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "Elliott Davis, LLC". The signature is written in a cursive, flowing style.

Greenville, South Carolina
September 28, 2018

Clemson University*Schedule of Municipal Court Fines, Assessments, and Remittances**For the year ended June 30, 2018*

	July 2017	August 2017	September 2017	October 2017	November 2017	December 2017	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018	Total
Fines and Assessments	\$ 1,890	\$ 1,889	\$ 5,342	\$ 4,822	\$ 10,390	\$ 2,184	\$ 5,758	\$ 5,895	\$ 5,844	\$ 10,842	\$ 4,114	\$ 255	\$ 59,225
Remittance to State Treasurer	(644)	(524)	(216)	(1,527)	(3,100)	(715)	(1,670)	(1,813)	(2,078)	(3,385)	(1,431)	(71)	(17,174)
DUI Assessments	-	-	-	-	-	-	-	-	-	(12)	-	-	(12)
DUI Surcharge	-	-	-	-	-	-	-	-	-	(100)	-	-	(100)
DUS DPS Pullout	-	-	-	-	(100)	-	-	-	-	-	-	-	(100)
Municipal Drug Surcharge	-	-	-	(150)	(150)	-	-	-	-	-	-	-	(300)
Law Enforcement Surcharge	(325)	(475)	(875)	(775)	(2,150)	(450)	(925)	(875)	(1,200)	(2,500)	(925)	(75)	(11,550)
Municipal CJA Surcharge	-	-	-	(5)	(5)	(5)	(5)	(5)	(5)	-	(5)	-	(35)
Municipal Conditional Discharge Fee	-	(150)	(1,800)	(450)	(1,200)	(150)	(1,200)	(1,050)	-	(750)	-	-	(6,750)
Traffic Education Fee (State)	(127)	-	-	-	-	-	-	-	-	-	-	-	(127)
Conviction Surcharge	(25)	(25)	(25)	(75)	(125)	(25)	-	-	(100)	(125)	(75)	-	(600)
Percentage Assessments	(81)	(66)	(153)	(192)	(389)	(90)	(210)	(228)	(261)	(425)	(180)	(9)	(2,284)
Traffic Education Fee (Victims)	(13)	-	-	-	-	-	-	-	-	-	-	-	(13)
Deduction for Audit Schedules	-	-	(1,000)	-	-	-	-	-	-	-	-	-	(1,000)
Net - University Revenue	<u>\$ 675</u>	<u>\$ 649</u>	<u>\$ 1,273</u>	<u>\$ 1,648</u>	<u>\$ 3,171</u>	<u>\$ 749</u>	<u>\$ 1,748</u>	<u>\$ 1,924</u>	<u>\$ 2,200</u>	<u>\$ 3,545</u>	<u>\$ 1,498</u>	<u>\$ 100</u>	<u>\$ 19,180</u>

See Independent Auditor's Report on Supplementary Information

Clemson University*Schedule of Victim Services, Activities, Funds Allocated, Expended and Carried Forward**For the year ended June 30, 2018*

Balance Carried Forward	Revenue Funds Allocated			Expenditures			Balance Carried Forward
	Conviction Surcharge (Per Schedule 1)	Percentage Assessments (Per Schedule 1)	Traffic Education Fee (Victims) (Per Schedule 1)	Salaries	Office Supplies	Training & Other	
July 1, 2017							June 30, 2018
<u>\$ 26,179</u>	<u>\$ 600</u>	<u>\$ 2,284</u>	<u>\$ 13</u>	<u>\$ (9,954)</u>	<u>\$ -</u>	<u>\$ (1,472)</u>	<u>\$ 17,650</u>

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